

**Andrews Hooper Pavlik PLC
5300 Gratiot Rd
Saginaw, MI 48638-6035
989-497-5300**

Filing Instructions

Form TD F 90-22.1

Report of Foreign Bank and Financial Accounts

Taxable Year Ended December 31, 2010

Name: James D Pieron, Jr.

Date Due: June 30, 2011

Mail To: Internal Revenue Service
Department of the Treasury
P. O. Box 32621
Detroit, MI 48232-0621

We recommend that you use certified mail with postmarked receipts for proof of timely filing.

Signature: You should sign and date the form.

Other: Initial and date the copy and retain it for your records. Do not mail Form TD F 90-22.1 with your 2010 Form 1040 return.

DEFENDANT'S
EXHIBIT
1014
US v. PIERON

TD F 90-22.1(Rev. March 2011)
Department of the TreasuryDo not use previous editions of
this form**REPORT OF FOREIGN BANK
AND FINANCIAL ACCOUNTS**

Do NOT file with your Federal Tax Return

OMB No. 1545-2038

1 This Report is for Calendar
Year Ended 12/31**2010**Amended ☐**Part I Filer Information****2 Type of Filer**a ☒ Individual b ☐ Partnership c ☐ Corporation d ☐ Consolidated e ☐ Fiduciary or Other—Enter type _____**3 U.S. Taxpayer Identification Number**[REDACTED] 11
If filer has no U.S. Identification
Number complete item 4.**4 Foreign identification (Complete only if item 3 is not applicable.)**a Type: ☐ Passport ☐ Other _____

b Number _____ c Country of Issue _____

5 Individual's Date of Birth
MM/DD/YYYY**10/01/1969****6 Last Name or Organization Name****PIERON, JR.****7 First Name****JAMES****8 Middle Initial****D****9 Address (Number, Street, and Apt. or Suite No.)**

[REDACTED] 6 [REDACTED]

10 City**11 State****12 Zip/Postal Code****13 Country**

[REDACTED]

[REDACTED]

[REDACTED] 8

14 Does the filer have a financial interest in 25 or more financial accounts?☐ Yes If "Yes" enter total number of accounts _____

(If "Yes" is checked, do not complete Part II or Part III, but retain records of this information)

☒ No**Part II Information on Financial Account(s) Owned Separately****15 Maximum value of account during calendar year reported****200,000****16 Type of account a** ☒ Bank b ☐ Securities c ☐ Other—Enter type below _____**17 Name of Financial Institution in which account is held****UBS****18 Account number or other designation****20625126260Z****19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held****POSTFACH, CH-8098****20 City****ZURICH****21 State, if known****22 Zip/Postal Code, if known****23 Country****SWITZERLAND****Signature****44 Filer Signature****45 Filer Title, if not reporting a personal account****46 Date (MM/DD/YYYY)****05/17/2012**

File this form with: U.S. Department of the Treasury, P.O. Box 32621, Detroit, MI 48232-0621

This form should be used to report a financial interest in, signature authority, or other authority over one or more financial accounts in foreign countries, as required by the Department of the Treasury Regulations 31 CFR 1010.350 (formerly 31 CFR 103.24). No report is required if the aggregate value of the accounts did not exceed \$10,000. See Instructions For Definitions.

PRIVACY ACT AND PAPERWORK REDUCTION ACT NOTICE

Pursuant to the requirements of Public Law 93-579 (Privacy Act of 1974), notice is hereby given that the authority to collect information on TD F 90-22.1 in accordance with 5 USC 552a (e) is Public Law 91-508; 31 USC 5314; 5 USC 301; 31 CFR 1010.350 (formerly 31 CFR 103.24).

The principal purpose for collecting the information is to assure maintenance of reports where such reports or records have a high degree of usefulness in criminal, tax, or regulatory investigations or proceedings. The information collected may be provided to those officers and employees of any constituent unit of the Department of the Treasury who have a need for the records in the performance of their duties. The records may be referred to any other department or agency of the United States upon the request of the head of such department or agency for use in a criminal, tax, or regulatory investigation or proceeding. The information collected may also be provided to appropriate state, local, and foreign law enforcement and regulatory personnel in the performance of their official duties. Disclosure of this information is mandatory. Civil and criminal penalties, including in certain circumstances a fine of not more than \$500,000 and imprisonment of not more than five years, are provided for failure to file a report, supply information, and for filing a false or fraudulent report. Disclosure of the Social Security number is mandatory. The authority to collect is 31 CFR 1010.350 (formerly 31 CFR 103.24). The Social Security number will be used as a means to identify the individual who files the report.

The estimated average burden associated with this collection of information is 20 minutes per respondent or record keeper, depending on individual circumstances. Comments regarding the accuracy of this burden estimate, and suggestions for reducing the burden should be directed to the Internal Revenue Service, Bank Secrecy Act Policy, 5000 Ellin Road C-3-242, Lanham MD 20706.

Part II Continued—Information on Financial Account(s) Owned Separately

Form TD F 90-22.1

Complete a Separate Block for Each Account Owned Separately

Page Number

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This side can be copied as many times as necessary in order to provide information on all accounts.

1 Filing for calendar year 2010		3-4 Check appropriate Identification Number <input checked="" type="checkbox"/> Taxpayer Identification Number <input type="checkbox"/> Foreign Identification Number Enter identification number here: 11		6 Last Name or Organization Name PIERON, JR.	
15 Maximum value of account during calendar year reported 300,000		16 Type of account a <input checked="" type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other—Enter type below			
17 Name of Financial Institution in which account is held UBS					
18 Account number or other designation 27324074360X		19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held POSTFACH, CH-6002			
20 City LUZERN		21 State, if known		22 Zip/Postal Code, if known	
				23 Country SWITZERLAND	
15 Maximum value of account during calendar year reported 350,000		16 Type of account a <input type="checkbox"/> Bank b <input checked="" type="checkbox"/> Securities c <input type="checkbox"/> Other—Enter type below			
17 Name of Financial Institution in which account is held CREDIT SUISSE					
18 Account number or other designation 92588712		19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held CH-GENEVA 70 (0251)			
20 City GENEVA		21 State, if known		22 Zip/Postal Code, if known	
				23 Country SWITZERLAND	
15 Maximum value of account during calendar year reported		16 Type of account a <input type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other—Enter type below			
17 Name of Financial Institution in which account is held					
18 Account number or other designation		19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held			
20 City		21 State, if known		22 Zip/Postal Code, if known	
				23 Country	
15 Maximum value of account during calendar year reported		16 Type of account a <input type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other—Enter type below			
17 Name of Financial Institution in which account is held					
18 Account number or other designation		19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held			
20 City		21 State, if known		22 Zip/Postal Code, if known	
				23 Country	
15 Maximum value of account during calendar year reported		16 Type of account a <input type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other—Enter type below			
17 Name of Financial Institution in which account is held					
18 Account number or other designation		19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held			
20 City		21 State, if known		22 Zip/Postal Code, if known	
				23 Country	
15 Maximum value of account during calendar year reported		16 Type of account a <input type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other—Enter type below			
17 Name of Financial Institution in which account is held					
18 Account number or other designation		19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held			
20 City		21 State, if known		22 Zip/Postal Code, if known	
				23 Country	

Form TD F 90-22.1 (Rev. 3-2011)

Part IV Information on Financial Account(s) Where Filer has Signature Authority but No Financial Interest in the Account(s) Form TD F 90-22.1

Page Number

3 of 3**Complete a Separate Block for Each Account**

This side can be copied as many times as necessary in order to provide information on all accounts.

1 Filing for calendar year 2010	3-4 Check appropriate Identification Number <input checked="" type="checkbox"/> Taxpayer Identification Number <input type="checkbox"/> Foreign Identification Number Enter identification number here: 11	6 Last Name or Organization Name PIERON, JR.	
15 Maximum value of account during calendar year reported 160,000		16 Type of account a <input type="checkbox"/> Bank b <input checked="" type="checkbox"/> Securities c <input type="checkbox"/> Other—Enter type below	
17 Name of Financial Institution in which account is held JPMORGAN			
18 Account number or other designation 35981701	19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held 125 LONDON WALL		
20 City LONDON	21 State, if known	22 Zip/Postal Code, if known EC2TY5AJ	23 Country ENGLAND
34 Last Name or Organization Name of Account Owner JDFX FUND LTD			35 Taxpayer Identification Number of Account Owner
36 First Name	37 Middle initial	38 Address (Number, Street, and Apt. or Suite No.) 9 USTERISTRASSE	
39 City ZURICH	40 State	41 Zip/Postal Code 8001	42 Country SWITZERLAND
43 Filer's Title with this Owner			

15 Maximum value of account during calendar year reported		16 Type of account a <input type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other—Enter type below	
17 Name of Financial Institution in which account is held			
18 Account number or other designation		19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held	
20 City	21 State, if known	22 Zip/Postal Code, if known	23 Country
34 Last Name or Organization Name of Account Owner			35 Taxpayer Identification Number of Account Owner
36 First Name	37 Middle initial	38 Address (Number, Street, and Apt. or Suite No.)	
39 City	40 State	41 Zip/Postal Code	42 Country
43 Filer's Title with this Owner			

15 Maximum value of account during calendar year reported		16 Type of account a <input type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other—Enter type below	
17 Name of Financial Institution in which account is held			
18 Account number or other designation		19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held	
20 City	21 State, if known	22 Zip/Postal Code, if known	23 Country
34 Last Name or Organization Name of Account Owner			35 Taxpayer Identification Number of Account Owner
36 First Name	37 Middle initial	38 Address (Number, Street, and Apt. or Suite No.)	
39 City	40 State	41 Zip/Postal Code	42 Country
43 Filer's Title with this Owner			

JAMES D PIERON, JR.

FORM TD F 90-22.1 STATEMENT 12/31/10

MR. PIERON WAS INVOLVED WITH SEVERAL ENTITIES WHILE IN SWITZERLAND AND WAS UNAWARE OF THE FILING AND REPORTING REQUIREMENTS FOR THE FOREIGN BANK ACCOUNTS. ONCE MADE AWARE OF THE FILING REQUIREMENTS, HE IMMEDIATELY TOOK STEPS TO COMPLY BY SEARCHING THROUGH SEVERAL YEARS OF RECORDS TO OBTAIN THE REQUIRED INFORMATION. INCLUDED ON FORM TD F 90-22.1 IS ONE PERSONAL ACCOUNT, TWO BUSINESS ACCOUNTS OF WHICH MR. PIERON WAS A GREATER THAN 50% OWNER AND ONE ACCOUNT WHICH HE HAD SIGNATURE AUTHORITY ONLY.